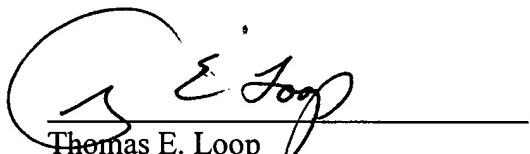


REMARKS

Reconsideration of this application in view of the above amendments and following remarks is respectfully requested. Claims 1-45 are pending. Claims 41-44 have been allowed for the reasons of record. Claim 45 has been rejected as being obvious in view of the cited prior art of record. Although Applicant does not necessarily agree with the Examiner's position in this regard, Applicant has nonetheless cancelled claim 45 to expedite allowance and issuance of this application.

A good faith effort has been made to place this application in condition for allowance; therefore a Notice of Allowance is earnestly solicited.

Respectfully Submitted,
BARNARD, LOOP & McCORMACK LLP



Thomas E. Loop
Registration No. 42,810
PO Box 58888
Seattle, WA 98138-1888
(206) 381-3100 phone
(206) 381-3101 fax



This will acknowledge receipt of an AMENDMENT for:
Applicant: NEAH POWER SYSTEMS, INC.
Docket No.: 690089.401C5
For: HYDRODYNAMIC TRANSPORT AND
FLOW CHANNEL PASSAGE WAYS
ASSOCIATED WITH FUEL CELL
ELECTRODE STRUCTURES AND FUEL
CELL ELECTRODE STACK ASSEMBLIES

- Including: 1. Transmittal Form (PTO/SB/21)
2. Amendment (4 pages)
3. Return Receipt Postcard

Mailed to the PTO via first class mail on March 17, 2004 TEL/cl